

**2017**



# TAX RETURN FORM A

Income tax  
Premiums A.O.V./A.W.W./A.V.B.Z.

Date of: **I. Issue: *January 2<sup>nd</sup>, 2018***  
-----  
**II. Return: *May 31<sup>st</sup>, 2018***

For tax payers living on Sint Maarten  
**Fiscal year January 1<sup>st</sup>, 2017 to December 31<sup>st</sup>, 2017**

*The tax return form has to be returned to the Tax Administration, Sint Maarten within 5 months after the date of issue. Form must be filled out and signed.*

**Note!** No extension will be granted after the return date.

**Note!** Make a copy of the form for your own file.

## Authorization

If you wish, you can opt for the Receiver's Offices to deposit your refundable Income tax and social premiums directly on your bank account. In case you wish to make use of this, please fill in the following authorization.

I authorize the Receiver to deposit the refund.

	Tax payer	Spouse
Bank account number:		
Name of Bank:		
Signature:		

## Signing of the form

I hereby declare to have filled out this Tax Return form (including enclosures) clearly, truthfully and without any reservation.	Date:
Signature of tax payer:	Name of spouse: Signature of spouse:

## 1 Personal data

**1a** If your name address, ID or CRIB number are not correctly stated on the first page, please state the correct data.

---

---

**1b** Your telephone number(s)/email.

Home:

Work:

Email:

**1c** Did you and/or your spouse establish yourself /her(him)self in or permanently departed Sint Maarten after January 1<sup>st</sup>, 2017?

No

Yes, myself

Yes, my spouse

*If so, fill in your former residency and the date of establishment or departure*

Former place

of residence: \_\_\_\_\_

New address: \_\_\_\_\_

Date of establishment: \_\_\_\_\_

Date of departure: \_\_\_\_\_

**1d** Civil status. Put an X by the one which is applicable.  
(Permanently separated is considered as not married).

Unmarried throughout 2017. Continue with question 1i.

Married throughout 2017. Continue with question 1e.

Married part of 2017.

Fill in the date which is applicable:

Date of marriage: \_\_\_\_\_

Date of divorce: \_\_\_\_\_

*(The date as of when you started living permanently separate).*

Date spouse died: \_\_\_\_\_

**1e** State the name and ID or CRIB number of spouse whose data are not or not correctly stated in the form.

Name: \_\_\_\_\_

ID or CRIB number: \_\_\_\_\_

(ID number when not in possession of a CRIB number)

**1f** Did your spouse have own income in 2017?

No, go to question 1i.

Yes, go to question 1g.

**1g** Are you married under the separate estate arrangement?

No, go to question 1i.

Yes, go to question 1h.

**1h** Are you requesting for separate levy of the components of the net income other than the personal income and the personal deductions?

No

Yes (if this is your first request then you must enclose the marriage settlement).

**1i** Trade/profession/occupation in 2017?

Yourself: \_\_\_\_\_

Your spouse: \_\_\_\_\_

## 2 Other

<b>2a</b> Is the expatriate regulation applicable to you or your spouse in 2017?	<input type="checkbox"/> No <input type="checkbox"/> Yes, to myself <input type="checkbox"/> Yes, to my spouse
<b>2b</b> Is the “pensionado” regulation applicable to you or your spouse in 2017? If you have indicated yes, also mention if you have requested for application of the 5% - (old, without the BRK protection) or the 10% rate (new, with BRK protection).	<input type="checkbox"/> No <input type="checkbox"/> Yes, myself <input type="checkbox"/> Yes, my spouse <input type="checkbox"/> 5 % <input type="checkbox"/> 10 % <input type="checkbox"/> Fictitious fl. 150,000.= <input type="checkbox"/> Fictitious fl. 500,000.= _____ _____
<b>2c</b> Did you request a reduction of the wage tax in 2017?	<input type="checkbox"/> No <input type="checkbox"/> Yes, myself <input type="checkbox"/> Yes, my spouse
<b>2d</b> Do you employ domestic personnel?	<input type="checkbox"/> No <input type="checkbox"/> Yes, namely _____ <i>(Fill in the number of persons).</i>
<b>2e</b> Did you, your spouse and/or minor child(ren) have income from sources abroad in 2017?  If so: From which countries? What did the income consist of?	<input type="checkbox"/> Yes, myself <input type="checkbox"/> Yes, my spouse <input type="checkbox"/> Yes, my (minor) child <input type="checkbox"/> No _____ _____
<b>2f</b> Are you or your spouse requesting for the prevention of double taxation?	<input type="checkbox"/> No <input type="checkbox"/> Yes, myself. (Fill in Model D on page 20). <input type="checkbox"/> Yes, my spouse. (Fill in Model D on page 20).
<b>2g</b> Are you or your spouse requesting application of a special rate?  If so: on which income and for which amount?	<input type="checkbox"/> No <input type="checkbox"/> Yes, myself <input type="checkbox"/> Yes, my spouse _____

---

**2h** Did you, your spouse or minor child(ren) possess any of the following in 2017:

- Shares in a limited liability company, making use of the transitional arrangement for the offshore regime.
- Other stocks (shares and bonds)?

*If you ticked yes, mention legal person(s) and the extent of interest.*

- No
  - Yes, namely \_\_\_\_\_
  - No
  - Yes, namely \_\_\_\_\_
- 

**2i** Did you, your spouse or minor child(ren) receive income from undivided estate in 2017?

- Yes, myself fl \_\_\_\_\_
  - Yes, my spouse fl \_\_\_\_\_
  - Yes, my (minor) child fl \_\_\_\_\_
  - No
-

### 3 Income from employment, pensions and allowances.

Note! Use the data from the wage tax card.

#### Man

#### Income from present employment and AOV/AWW-allowances

Name and address of employer	Premiums AOV/AWW		Premiums AVBZ	Wage tax	Wages
	employee's part	total premiums	total premiums		
_____	fl _____	fl _____	fl _____	fl _____	fl _____
_____	fl _____	fl _____	fl _____	fl _____	fl _____
_____	fl _____ +	fl _____ +	fl _____ +	fl _____ +	fl _____ +
_____	fl _____	fl _____	fl _____	fl _____	fl _____ <b>A</b>

#### Income from past employment (pensions)

Name and address of person to withhold Wage tax	Premiums AOV/AWW		Premiums AVBZ*	Wage tax	Wages
	employee's part	total premiums	total premiums		
_____	fl _____	fl _____	fl _____	fl _____	fl _____
_____	fl _____	fl _____	fl _____	fl _____	fl _____
_____	fl _____ +	fl _____ +	fl _____ +	fl _____ +	fl _____ +
_____	fl _____	fl _____	fl _____	fl _____	fl _____ <b>B</b>

Fill in at question 3a

A plus B

fl _____
----------

#### Woman

#### Income from present employment and AOV/AWW-allowances

Name and address of employer	Premiums AOV/AWW		Premiums AVBZ	Wage tax	Wages
	employee's part	total premiums	total premiums		
_____	fl _____	fl _____	fl _____	fl _____	fl _____
_____	fl _____	fl _____	fl _____	fl _____	fl _____
_____	fl _____ +	fl _____ +	fl _____ +	fl _____ +	fl _____ +
_____	fl _____	fl _____	fl _____	fl _____	fl _____ <b>A</b>

#### Income from past employment (pensions)

Name and address of person to withhold Wage tax	Premiums AOV/AWW		Premiums AVBZ*	Wage tax	Wages
	employee's part	total premiums	total premiums		
_____	fl _____	fl _____	fl _____	fl _____	fl _____
_____	fl _____	fl _____	fl _____	fl _____	fl _____
_____	fl _____ +	fl _____ +	fl _____ +	fl _____ +	fl _____ +
_____	fl _____	fl _____	fl _____	fl _____	fl _____ <b>B</b>

Fill in at question 3a

A plus B

fl _____
----------

\* Note ! The payable premiums AVBZ on pensions (not AOV-allowances) amounts 1,5 %.

	<b>Man</b>	<b>Woman</b>
3a Total income considered for withholding wage tax. (See above)	fl _____	fl _____
3b Car owned by the business. (Please enclose documents for evidence).	fl _____	fl _____
3c Other income derived from labor (extra earnings) (Please enclose documents for evidence and specification).	fl _____	+ fl _____
3d Add: 3a plus 3b plus 3c	fl _____	fl _____

	<b>Man</b>	<b>Woman</b>
3e Pension premiums (employee's part)	fl _____	fl _____
3f Savings or provision funds (5%, max. fl. 840)	fl _____	fl _____
3g Fixed deduction (fl 500) or real expenses* (Please enclose documents for evidence and specification).	fl _____	+ fl _____
3h Add: 3e plus 3f plus 3g		fl _____ - fl _____ -
3i Deduct: 3d minus 3h (If negative fill in 0).		<b>Fill in at question 6a</b>

fl _____	fl _____
----------	----------

\*Deduction of business expenses is not applicable in income derived from past employment.

#### 4 Net proceeds from enterprise or occupation

**Note!** Enclose the balance sheet and a profit and loss statement, stating the name and address of the enterprise.

	<b>Man</b>	<b>Woman</b>
4a Proceeds from enterprise or occupation	fl _____	fl _____
4b Deduct: investment allowance	fl _____	- fl _____ -
4c Subtract: 4a minus 4b	fl _____	fl _____
4d Add: desinvestment allowance	fl _____	+ fl _____ +
4e Add: 4c plus 4d	fl _____	fl _____
4f Proceeds from undivided estate	fl _____	fl _____
4g Costs related to undivided estate	fl _____	- fl _____ -
4h Subtract: 4f minus 4g	fl _____	+ fl _____ +
4i Add: 4e plus 4h		<b>Fill in at question 6b</b>
4j Turnover according to the annual statement for the income tax	fl _____	fl _____
4k Minus: total of sales according to turnover tax forms	fl _____	- fl _____ -
4l Subtract: 4j minus 4k	fl _____	fl _____

fl _____	fl _____
----------	----------

Here you have to explain the difference between 4j and 4k

---



---

## 5 Net proceeds from rights to periodical benefits that are part of your personal income

		<b>Man</b>	<b>Woman</b>
<b>5a</b>	Scholarship/ disability allowance/ allowance due to closing of business/ allowance due to divorce or allowance due to divorce from bed and board.	fl _____	fl _____
<b>5b</b>	<b>Deduct:</b> Deductible costs related to these proceeds	fl _____ -	fl _____ -
<b>5c</b>	<b>Subtract: 5a minus 5b</b>	fl _____	fl _____
<b>5d</b>	Proceeds from undivided estate	fl _____	fl _____
<b>5e</b>	Costs related to undivided estate	fl _____ -	fl _____ -
<b>5f</b>	<b>Subtract: 5d minus 5e</b>	fl _____ +	fl _____ +
<b>5g</b>	<b>Add: 5c plus 5f</b> <i>If negative fill in 0.</i>	fl _____	fl _____
	<i>Note! Fill in the negative amount on page 21.</i>		
<b>5h</b>	<b>Deduct:</b> deductible expenses of previous years not taken into consideration	fl _____ -	fl _____ -
<b>5i</b>	<b>Subtract: 5g minus 5h</b>	<b>Fill in at question 6c</b>	
	<b>Note!</b> Enclose all documents for evidence!	fl _____	fl _____

## 6 Calculation of personal income

		<b>Man</b>	<b>Woman</b>
<b>6a</b>	Income from employment, pensions and allowance	fl _____	fl _____
	<b>Question 3i</b>		
<b>6b</b>	Net proceeds from enterprise or occupation	fl _____	fl _____
	<b>Question 4i</b>		
<b>6c</b>	Net proceeds from periodical benefits (which form part of your personal income)	fl _____ +	fl _____ +
	<b>Question 5i</b>		
<b>6d</b>	<b>Add: 6a plus 6b plus 6c</b>	<b>Fill in summary list</b>	
		fl _____	fl _____

## 7 Personal reduction

		<b>Man</b>	<b>Woman</b>
<b>7a</b>	Employee's part AOV/AWW premiums	fl _____	fl _____
	<b>See question 3/page 5</b>		
<b>7b</b>	AOV/AWW premiums paid on assessment in 2017	fl _____ +	fl _____ +
<b>7c</b>	<b>Add: 7a plus 7b</b>	fl _____	fl _____
<b>7d</b>	<b>Deduct:</b> AOV/AWW premiums refunded in 2017	fl _____ -	fl _____ -
<b>7e</b>	<b>Subtract: 7c minus 7d</b>	fl _____	fl _____
<b>7f</b>	Premiums of life insurance, annuities or pensions insurance Mention the insurance company, the policy number, the amount and the maturity date(s) of the annual premiums. <b>Note!</b> Please enclose documents for evidence!	fl _____	fl _____
<b>7g</b>	ZOG premium	fl _____ +	fl _____ +
<b>7h</b>	<b>Add: 7e plus 7f plus 7g</b>	<b>Fill in summary list</b>	
		fl _____	fl _____

## 8 Set off of losses

Mention the amount of the set-off of losses for the years 2012, 2013, 2014, 2015 and 2016 from yourself and your spouse.

<b>Set off of losses (yourself)</b>				
<b>Year</b>	<b>Loss</b>	<b>Losses already compensated in previous years</b>	<b>Losses to be compensated in calendar year</b>	<b>Losses still to be compensated</b>
2012				
2013				
2014				
2015				
2016				
		<b>Fill in summary list</b>	<b>Total</b>	

<b>Set off of losses (your spouse)</b>				
<b>Year</b>	<b>Loss</b>	<b>Losses already compensated in previous years</b>	<b>Losses to be compensated in calendar year</b>	<b>Losses still to be compensated</b>
2012				
2013				
2014				
2015				
2016				
		<b>Fill in summary list</b>	<b>Total</b>	



## 9 Basic reduction and allowances

### Child allowance

Please fill in the following information of the child(ren).

First name in full / Initials	Last name	Date of birth	Address if it is not the same as yours	If applicable: type of education, including name and address of the institution

		Man	Woman
Category I:	_____ x fl. 727 / 1.454	fl _____	fl _____
Category II:	_____ x fl. 362 / 724	fl _____	fl _____
Category III:	_____ x fl. 93 / 186	fl _____	fl _____
Category IV:	_____ x fl. 74 / 148	fl _____	fl _____ +
<b>9a</b> Child allowance	<b>Total</b>	fl _____	fl _____
<b>9b</b> Basic reduction	fl. 2.043	fl _____	fl _____
<b>9c</b> Sole earner allowance	fl. 1.364	fl _____	fl _____
<b>9d</b> Senior allowance	fl. 1.030 / 1.546	fl _____	fl _____ +
<b>9e Add: 9a upto and including 9d</b>	<b>Fill in summary list</b>	<b>fl</b> _____	<b>fl</b> _____

**Note! If applicable fill in model A, B or C (page 19).**

**Note! For children 16 years or older, also enclose the registration form of the educational institute.**

#### For married persons

**Note!** If you have been married throughout the year then the spouse with the lowest personal income (see question 6) has only to fill in summary list A (page 16). The spouse with the highest personal income has to report the non independent income and the deductible expenses, by filling in where applicable the remaining questions.

**If you are married under the separate estate arrangement and requesting separate levy, you will also have to fill in Summary list C in order to determine the division of the net income.**

#### For unmarried persons

**Note!** You have to fill in the remaining questions if applicable to you.

## 10 Proceeds from periodical payments not being part of your personal income

- 10a** Annuities and allowances fl \_\_\_\_\_
- 10b Deduct:** Deductible costs related to these proceeds fl \_\_\_\_\_ -
- 10c Subtract: 10a minus 10b** fl \_\_\_\_\_
- 10d** Proceeds from undivided estate fl \_\_\_\_\_
- 10e** Costs related to undivided estate fl \_\_\_\_\_ -
- 10f Subtract: 10d minus 10e** fl \_\_\_\_\_ +
- 10g Add: 10c plus 10f** *If negative fill in 0.* fl \_\_\_\_\_
- Note!** Fill in the negative amount on page 21.
- 10h Deduct:** deductible expenses of previous years, not taken into consideration fl \_\_\_\_\_ -
- 10i Subtract: 10g minus 10h** **Fill in summary list** fl \_\_\_\_\_
- Note!** Enclose all documents for evidence!

## 11 Proceeds from immovable(s)

**Note!** Declare 65% of the rental proceeds, as in so far not being used for exploiting an enterprise or occupation.

- 11a** Proceeds from immovables fl \_\_\_\_\_
- 11b** Interests on debts and costs of loans fl \_\_\_\_\_
- 11c** Premiums life-insurance fl \_\_\_\_\_ +
- 11d Add: 11b plus 11c** fl \_\_\_\_\_ -
- 11e Subtract: 11a minus 11d** fl \_\_\_\_\_
- 11f** Proceeds from undivided estate fl \_\_\_\_\_
- 11g** Costs related to undivided estate fl \_\_\_\_\_ -
- 11h Subtract: 11f minus 11g** fl \_\_\_\_\_ +
- 11i Add: 11e plus 11h** *If negative fill in 0.* fl \_\_\_\_\_
- Note!** Fill in the negative amount on page 21.
- 11j Deduct:** deductible expenses of previous years, not taken into consideration fl \_\_\_\_\_ -
- 11k Subtract: 11i minus 11j** **Fill in summary list** fl \_\_\_\_\_
- Note!** Enclose all documents for evidence!

Mention address of the immovable(s).

\_\_\_\_\_  
\_\_\_\_\_

Mention the name of the creditor, and the amount of the debt on December 31<sup>st</sup>, 2017.

\_\_\_\_\_

## 12 Net income of minor child(ren)

**12a** Income of your minor child() (other than the personal income and the personal deductions of your minor child(ren)) fl \_\_\_\_\_

**12b** Proceeds from undivided estate fl \_\_\_\_\_

**12c** Costs related to undivided estate fl \_\_\_\_\_ -

**12d Subtract: 12b minus 12c** fl \_\_\_\_\_ +

**12e Add: 12a plus 12d** **Fill in summary list** fl \_\_\_\_\_

**Note!** Enclose the documents and a specification.

For more information, consult the explanatory brochure!

## 13 Interests and dividends

<b>13a</b> Interest received on domestic savings (savings account)		fl _____
<b>13b</b> Interest received on foreign savings (savings account)		fl _____
<b>13c</b> Interest received on bonds and other claims		fl _____
<b>13d</b> Foreign dividends (not derived from foreign investments companies)		fl _____
<b>13e</b> Fictitious return (profit from foreign investments companies and exempted companies not paid out)		fl _____ +
<b>13f Add: 13a upto and including 13e</b>		fl _____
<b>13g Deduct:</b> Deductible costs related to these proceeds.		fl _____ -
<b>13h Subtract: 13f minus 13g.</b>		fl _____
<b>13i</b> Proceeds from undivided estate	fl _____	
<b>13j</b> Costs related to undivided estate	fl _____ -	
<b>13k Subtract: 13i minus 13j</b>		fl _____ +
<b>13l Add: 13h plus 13k</b> <i>If negative fill in 0.</i>		fl _____
<b>Note!</b> <i>Fill in the negative amount on page 22.</i>		
<b>13m Deduct:</b> deductible expenses of previous years, not taken into consideration		fl _____ -
<b>13n Subtract: 13l minus 13m</b>	<b>Fill in summary list</b>	fl _____

**Note!** Enclose all documents for evidence!

### Balances on December 31st, 2017

Total of domestic bank balances and other claims	fl _____
Total of foreign bank balances and other claims	fl _____

Cash money to an amount of more than fl. 5.000  Yes  
 No

## 14 Other income

### Substantial interest

- 14a** Regular proceeds from substantial shareholding fl \_\_\_\_\_
- 14b** Fictitious return (profit from foreign investment companies and exempted companies not paid out) fl \_\_\_\_\_ +
- 14c Add: 14a plus 14b** fl \_\_\_\_\_
- 14d Deduct:** Deductible costs related to these proceeds fl \_\_\_\_\_ -
- 14e Subtract: 14c minus 14d** fl \_\_\_\_\_
- 14f** Proceeds from undivided estate fl \_\_\_\_\_
- 14g** Costs related to undivided estate fl \_\_\_\_\_ -
- 14h Subtract: 14f minus 14g** fl \_\_\_\_\_ +
- 14i Add: 14e plus 14h** *If negative fill in 0.* fl \_\_\_\_\_

**Note!** *Fill in the negative amount on page 22.*

- 14j Deduct:** deductible expenses of previous years, not taken into consideration fl \_\_\_\_\_ -
- 14k Subtract: 14i minus 14j** **Fill in summary list** fl \_\_\_\_\_

- 14l** Benefits from alienation from substantial interest (enclose the calculation of the benefit and state to whom the shares were sold). fl \_\_\_\_\_

- 14m Deduct:** Deductible costs related to these proceeds. fl \_\_\_\_\_ -

- 14n Subtract: 14l minus 14m** **Fill in summary list** fl \_\_\_\_\_

### Other income

- 14o** Other income (Lump sum, rent of movable property, etc.) fl \_\_\_\_\_
- 14p Deduct:** Deductible costs related to these proceeds fl \_\_\_\_\_ -
- 14q Subtract: 14o minus 14p** *If negative fill in 0.* fl \_\_\_\_\_

**Note!** *Fill in the negative amount on page 22.*

- 14r Deduct:** deductible expenses of previous years, not taken into consideration fl \_\_\_\_\_ -

- 14s Subtract: 14q minus 14r** **Fill in summary list** fl \_\_\_\_\_

**Note!** Enclose all documents for evidence!

## 15 Personal burdens

**Note!** Enclose documents for evidence!

### Own residence

Only fill in this question if in 2017 you and/or your spouse had an own home at your disposal, which served as main residence.

**Note!** *The costs of maintenance, the interest on loans, etc of for example your second home or vacation home are not deductible.*

**15a** Costs of maintenance (*max. fl. 3000*) fl \_\_\_\_\_

**15b** Interest on debts and costs of loans and premium term life insurance (*max. fl. 27.500*) fl \_\_\_\_\_

**15c** Premiums fire and natural disasters insurance  
(also applicable for other dwellings at your disposal) fl \_\_\_\_\_ +

**15d Add: 15a plus 15b plus 15c** fl \_\_\_\_\_

Mention the name of the creditor and the amount of the debt on December 31<sup>st</sup>, 2017.

---

---

### Annuities

**15e** Annuities, pensions, other periodical payments and allowances. fl \_\_\_\_\_

Mention the name, place of residence and ID- or CRIB number of the recipient and his/her relation with you.

---

---

---

### Interest on loans

**15f** Interest of debts and the costs of loans (as far as not mentioned in question 15b).  
Max fl. 2.500 for a single person and max. fl. 5.000 for a married person. fl \_\_\_\_\_

Mention the name of the creditor and the amount of debt on December 31<sup>st</sup>, 2017.

---

---

### Donations

**15g** Donations to institutions established on Sint Maarten fl \_\_\_\_\_

**15h Deduct:** 1% of the (combined) income (minimum of fl. 100) fl \_\_\_\_\_ -

**15i Subtract: 15g minus 15h** The difference should not exceed 3% of the (combined) income. fl \_\_\_\_\_ +

**15j Add: 15d plus 15e plus 15f plus 15i** **Fill in summary list** fl \_\_\_\_\_

## 16 Extraordinary burdens

### Costs of living, sickness, childbirth, disability, death

**16a** Expenses for maintenance of:

- Children 27 years of age or older and next of kin\* fl \_\_\_\_\_
- Sick or disabled children up to and including 26 years of age fl \_\_\_\_\_ +

Total fl \_\_\_\_\_

**16b Deduct:** Compensation related to these expenses fl \_\_\_\_\_ -

**16c Subtract: 16a minus 16b** fl \_\_\_\_\_

State the name, place of residence and ID- or CRIB number of the recipient and his/her relation with you.

---

---

---

\*Maximum of fl 2.500 per supported person however the total amount must not exceed 10% of the (combined) income.

**16d** Expenses related to sickness, childbirth, disability and death fl \_\_\_\_\_

**16e Deduct:** Compensation related to these expenses fl \_\_\_\_\_ -

**16f Subtract: 16d minus 16e** fl \_\_\_\_\_

**16g Add: 16c plus 16f** fl \_\_\_\_\_

**16h Deduct:** threshold (5% of the (combined) income with a minimum of fl. 1.500) fl \_\_\_\_\_ -

**16i Subtract: 16g minus 16h** fl \_\_\_\_\_

### Study

**16j** Expenses for training or study for a profession for yourself or your spouse fl \_\_\_\_\_

**16k Deduct:** Compensation related to these expenses fl \_\_\_\_\_ -

**16l Subtract: 16j minus 16k** fl \_\_\_\_\_

**16m** Expenses for the costs of study of children up to and including 26 years of age, attending a MBO, HBO, university or comparable type of education.  
(fl 10.000 maximum per child per parent) fl \_\_\_\_\_

**16n Deduct:** Compensation related to these expenses fl \_\_\_\_\_ -

**16o Subtract: 16m minus 16n** fl \_\_\_\_\_

**Note!** Enclose all documents for evidence!

Mention name, place of residence and type of education of the children.

Mention also the amount of the child's own income.

---

---

**16p Add: 16i plus 16l plus 16o**

**Fill in summary list**

fl \_\_\_\_\_

## Summary list A

<b>Your income</b>	<b>Question 6d</b>		fl _____ <b>A</b>
Personal deductions	<b>Question 7h</b>	fl _____	
Tax loss carryback	<b>Question 8</b>	fl _____ -	
			fl _____ - <b>B</b>
<b>Your taxable income</b>		<b>Subtract: A minus B</b>	<b>fl</b> <input type="text"/>
Basic reduction and allowances	<b>Question 9e</b>		fl _____



## Summary list B

For: the single person (unmarried)

The spouse with the highest personal income: MAN

Your personal income	Question 6d	fl _____	<b>0</b>
Periodical benefits	Question 10i	fl _____	<b>0</b>
Immovable(s)	Question 11k	fl _____	<b>0</b>
Interest and dividends	Question 13n	fl _____	<b>0</b>
Other income:			
Regular proceeds	Question 14k	fl _____	<b>0</b>
Benefits from alienation	Question 14n	fl _____	<b>0</b>
Other income	Question 14s	fl _____	<b>0+</b>

**Your income** fl \_\_\_\_\_ **0** **A**

Personal deductions	Question 7h	fl _____	<b>0</b>
Personal burdens	Question 15j	fl _____	<b>0</b>
Extraordinary burdens	Question 16p	fl _____	<b>0+</b>

fl \_\_\_\_\_ **0** - **B**

Income minor children Question 12e fl \_\_\_\_\_ **0+** **C**

**Your net income** A minus B plus C fl \_\_\_\_\_ **0** **D**

Tax loss carryback Question 8 fl \_\_\_\_\_ **0** - **E**

**Your taxable income** Subtract: D minus E

fl \_\_\_\_\_ **0**

Basic reduction and allowances Question 9e fl \_\_\_\_\_ **0**

## Summary list C

**For: Married persons who requested separate levy of the components of the net income other than the personal income and the personal deductions**

		<b>Man</b>	<b>Woman</b>
Your personal income	<b>Question 6d</b>	fl _____	fl _____
Periodical benefits	<b>Question 10i</b>	fl _____	fl _____
Immovable(s)	<b>Question 11k</b>	fl _____	fl _____
Interest and dividends	<b>Question 13n</b>	fl _____	fl _____
Other income:			
Regular proceeds	<b>Question 14k</b>	fl _____	fl _____
Benefits from alienation	<b>Question 14n</b>	fl _____	fl _____
Other income	<b>Question 14s</b>	fl _____ +	fl _____ +
<b>Your income</b>		fl _____ <b>A</b>	fl _____ <b>A</b>
Personal deductions	<b>Question 7h</b>	fl _____	fl _____
Personal burdens	<b>Question 15j</b>	fl _____	fl _____
Extraordinary burdens	<b>Question 16p</b>	fl _____ +	fl _____ +
		fl _____ - <b>B</b>	fl _____ - <b>B</b>
Income minor children	<b>Question 12e</b>	fl _____ + <b>C</b>	fl _____ + <b>C</b>
<b>Your net income</b>	<b>A minus B plus C</b>	fl _____ <b>D</b>	fl _____ <b>D</b>
Tax loss carryback	<b>Question 8</b>	fl _____ - <b>E</b>	fl _____ - <b>E</b>
<b>Your taxable income</b>	<b>D minus E</b>	fl _____	fl _____
Basic reduction and allowances	<b>Question 9e</b>	fl _____	fl _____

## Model A

### For unmarried couples: combined request to the Inspector of Taxes

#### Question: 9

We request the transfer of the child allowance.

Name child(ren) \_\_\_\_\_

Your signature \_\_\_\_\_

Name and signature of your partner \_\_\_\_\_

ID or CRIB number of your partner \_\_\_\_\_

## Model B

### For single parent

#### Question: 9

I request double child allowance.

Your signature \_\_\_\_\_

## Model C

### For married persons: combined request to the Inspector of Taxes

#### Question: 9

We request the transfer of the senior allowance.

State the income of the spouse who is transferring the senior allowance.

\_\_\_\_\_

#### Question: 9

We request the transfer of the child allowance.

Your signature \_\_\_\_\_

Signature of your spouse \_\_\_\_\_

## Model D

### Prevention of double taxation

#### Question 2f

Mention your income derived from abroad.

**Note!** You have to prove the origin of the income.

You also have to prove that taxes were paid or are owed over this income abroad.

Country	Nature of the income	Gross income	Expenses related to this income	Foreign tax

**Deductible expenses which were not taken into consideration 2012 – 2017**

**Note!** You can **only** deduct these expenses from positive proceeds from the same **source** of income for the following five years.

<b>Question 5: Net proceeds from rights to periodical benefits, which form part of the personal income</b>			
<b>Year</b>	<b>Deductible costs</b>	<b>Costs already compensated in previous years</b>	<b>Costs to be compensated in calendar year</b>
2012			
2013			
2014			
2015			
2016			
2017			
			<b>Total</b>

<b>Question 10: Proceeds from periodical benefits, which do not form part of the personal income</b>			
<b>Year</b>	<b>Deductible costs</b>	<b>Costs already compensated in previous years</b>	<b>Costs to be compensated in calendar year</b>
2012			
2013			
2014			
2015			
2016			
2017			
			<b>Total</b>

<b>Question 11: Proceeds from immovable(s)</b>			
<b>Year</b>	<b>Deductible costs</b>	<b>Costs already compensated in previous years</b>	<b>Costs to be compensated in calendar year</b>
2012			
2013			
2014			
2015			
2016			
2017			
			<b>Total</b>

<b>Question 13: Interests and dividends</b>			
<b>Year</b>	<b>Deductible costs</b>	<b>Costs already compensated in previous years</b>	<b>Costs to be compensated in calendar year</b>
2012			
2013			
2014			
2015			
2016			
2017			
			<b>Total</b>

<b>Question 14: Regular benefits</b>			
<b>Year</b>	<b>Deductible costs</b>	<b>Costs already compensated in previous years</b>	<b>Costs to be compensated in calendar year</b>
2012			
2013			
2014			
2015			
2016			
2017			
			<b>Total</b>

<b>Question 14: Other income</b>			
<b>Year</b>	<b>Deductible costs</b>	<b>Costs already compensated in previous years</b>	<b>Costs to be compensated in calendar year</b>
2012			
2013			
2014			
2015			
2016			
2017			
			<b>Total</b>

Space for additional information